

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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:
In re : **Chapter 11 Case No.**
:
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
:
Debtors. : **(Jointly Administered)**
:
: **Ref. Docket Nos. 32218-32227 &**
-----X **32233**

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

PANAGIOTA MANATAKIS, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On November 20, 2012, I caused to be served the:
 - a) “Notice of Subpoena Issued Pursuant to Order Granting the Debtors Authority to Issue Subpoenas for the Production of Documents and Authorizing the Examination of Persons and Entities,” dated November 20, 2012 [Docket No. 32218], (the “820 Management Trust Subpoena Notice”),
 - b) “Notice of Subpoena Issued Pursuant to Order Granting the Debtors Authority to Issue Subpoenas for the Production of Documents and Authorizing the Examination of Persons and Entities,” dated November 20, 2012 [Docket No. 32219], (the “American Equity Subpoena Notice”),
 - c) “Notice of Subpoena Issued Pursuant to Order Granting the Debtors Authority to Issue Subpoenas for the Production of Documents and Authorizing the Examination of Persons and Entities,” dated November 20, 2012 [Docket No. 32220], (the “ASA NY Tax Advantage Subpoena Notice”),
 - d) “Notice of Subpoena Issued Pursuant to Order Granting the Debtors Authority to Issue Subpoenas for the Production of Documents and Authorizing the Examination of Persons and Entities,” dated November 20, 2012 [Docket No. 32221], (the “BKS Claims Subpoena Notice”),
 - e) “Notice of Subpoena Issued Pursuant to Order Granting the Debtors Authority to Issue Subpoenas for the Production of Documents and Authorizing the Examination of Persons

and Entities,” dated November 20, 2012 [Docket No. 32222], (the “Penn Mutual Life Insurance Subpoena Notice”),

- f) “Notice of Subpoena Issued Pursuant to Order Granting the Debtors Authority to Issue Subpoenas for the Production of Documents and Authorizing the Examination of Persons and Entities,” dated November 20, 2012 [Docket No. 32223], (the “Sacramento Partners Subpoena Notice”),
- g) “Notice of Subpoena Issued Pursuant to Order Granting the Debtors Authority to Issue Subpoenas for the Production of Documents and Authorizing the Examination of Persons and Entities,” dated November 20, 2012 [Docket No. 32224], (the “Smith Breeden Subpoena Notice”),
- h) “Notice of Subpoena Issued Pursuant to Order Granting the Debtors Authority to Issue Subpoenas for the Production of Documents and Authorizing the Examination of Persons and Entities,” dated November 20, 2012 [Docket No. 32225], (the “Tudor BVI Subpoena Notice”),
- i) “Notice of Withdrawal of Claim,” dated November 20, 2012 [Docket No. 32226], (the “Claim No. 13082 NOW”),
- j) “Notice of Withdrawal of Subpoena Issued Pursuant to Order Granting the Debtors Authority to Issue Subpoenas for the Production of Documents and Authorizing the Examination of Persons and Entities,” dated November 20, 2012 [Docket No. 32227], (the “Subpoena NOW”), and
- k) “Notice of Withdrawal of the One Hundred Thirty-Fifth Omnibus Objection to Claims (to Reclassify Proofs of Claim as Equity Interests) Solely as to Certain Claims,” dated November 20, 2012 [Docket No. 32233], (the “135th Omnibus NOW”),

by causing true and correct copies of the:

- i. 820 Management Trust Subpoena Notice, American Equity Subpoena Notice, ASA NY Tax Advantage Subpoena, Notice BKS Claims Subpoena Notice, Penn Mutual Life Insurance Subpoena Notice, Sacramento Partners Subpoena Notice, Smith Breeden Subpoena Notice, Tudor BVI Subpoena Notice, Claim No. 13082 NOW, Subpoena NOW, and 135th Omnibus NOW, to be delivered via electronic mail to those parties listed on the annexed Exhibit A,
- ii. 820 Management Trust Subpoena Notice, American Equity Subpoena Notice, ASA NY Tax Advantage Subpoena, Notice BKS Claims Subpoena Notice, Penn Mutual Life Insurance Subpoena Notice, Sacramento Partners Subpoena Notice, Smith Breeden Subpoena Notice, Tudor BVI Subpoena Notice, Claim No. 13082 NOW, Subpoena NOW, and 135th Omnibus NOW, to be enclosed securely in separate postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit B,

- iii. Claim No. 13082 NOW, to be enclosed securely in a separate postage pre-paid envelope and delivered via first class mail to the party listed on the annexed Exhibit C, and
 - iv. 135th Omnibus NOW, to be enclosed securely in separate postage pre-paid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit D.
3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO THE ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

Sworn to before me this
26th day of November, 2012

/s/ Panagiota Manatakis

Notary Public, State of New York

No. 01MA6220196

Qualified in Queens County

Commission Expires April 26, 2014

/s/ Panagiota Manatakis

Panagiota Manatakis

EXHIBIT A

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INTERNAL REVENUE SERVICE
SPECIAL PROCEDURES BRANCH
ATTN: DISTRICT DIRECTOR
290 BROADWAY
NEW YORK, NY 10007

EXHIBIT C

LBH NOW_CLAIM NO.13082 11-20-12

NISHIMURA SECURITIES CO., LTD.
ATTN: DAISETSU MUSO
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EXHIBIT D

LBH NOW_OMNI 135

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